AMENDMENTS TO THE SPECIFICATION:

Kindly replace the Abstract with the following amended Abstract:

An image processing apparatus for performing at least one of JPEG 2000 encoding and decoding processes, ~~comprising~~ including: a JPEG 2000 hardware encoder-decoder ~~which has a~~ including a memory ~~for wavelet transform and inverse transform with a specific capacity and~~ that performs wavelet transform and inverse transform of image information up to [[said]] a specific tile size using ~~said memory by~~ only hardware components; an acquirer ~~of tile size information~~ for acquiring a tile size information of image data to be encoded or decoded; a determiner for determining whether ~~said tile size~~ the acquired tile size ~~by said acquirer~~ can be processed using only ~~components constituting~~ said JPEG 2000 hardware encoder-decoder or not; a selector for selecting one of a first ~~process~~ and [[a]] second process based on result of a decision by said determiner, the first process being wavelet transform and inverse transform process performed using only components constituting said JPEG 2000 hardware encoder-decoder and the second process being wavelet transform and inverse transform process performed using components other than components constituting said JPEG 2000 hardware encoder-decoder.

Kindly replace paragraph [0013] with the following amended paragraph:

Fig. 1 is a schematic diagram illustrating a network system including ~~Mutifunction~~ Multifunction Peripherals (hereafter denoted as MFP) according to one embodiment of the present invention.

Kindly replace paragraph [0058] with the following amended paragraph:

After steps 55 and 56, processes following wavelet transform are performed in hardware by JPEG 2000 hardware Codec 20 (step 57), and thus, a JPEG 2000 file is acquired ~~(step 48)~~ (step 58). This is the end of the encoding process.